Registered No. HSE-49/2016

ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.148 AMARAVATI, TUESDAY , FEBRUARY 20, 2018 **G.1071**

NOTIFICATIONS BY GOVERNMENT

--x--

REVENUE DEPARTMENT

(Commercial Taxes-II)

NOTIFYING THE SERVICES WHICH ATTRACT TAX ON REVERSE CHARGE BASIS

[G.O.Ms.No.90, Revenue (Commercial Taxes-II), 19th February, 2018.]

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of Section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby make the following further amendments to the notification issued in G.O.Ms.No.256, Revenue (Commercial Taxes-II), 29th June, 2017 as subsequently amended.

This notification shall be deemed to have come into force with effect on and from 25th January, 2018.

In the said notification,-

(i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Andhra Pradesh Goods and Services Tax Act, 2017.";

ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -

'(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (Act No.4 of 1938).'

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

---x---

Published and Uploaded by the Commissioner of Printing, Government of Andhra Pradesh at Government Regional Press, Vijayawada, www.ap.egazette.cgg.gov.in